

ID: CCA_2014022710052801

[Third Party Communication:

UILC: 6227.00-00

Date of Communication: Month DD, YYYY]

Number: **201413008**

Release Date: 3/28/2014

From: [REDACTED]

Sent: Thursday, February 27, 2014 10:05:29 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Question related to AAR advice

Correct on your fist question: we have two years to issue a refund for a AAR from the date of filing of the AAR (unless we get a Form 9247 or 9248 extension). For non-TEFRA claims we have an unlimited time if we don't issue a notice of disallowance. Neither section 6227(d)(1) nor section 6230(d)(2) allow us to use this longer period for issuing AAR refunds.